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UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION?

ADMINISTRATIVE PROCEEDING File No. 3-16293

RECEIVED
JAN 05 2015

OFFICE OF THE SECRETARY

In the Matter of

LAURIE BEBO, and JOHN BUONO, CPA

Respondents.

RESPONDENT LAURIE BEBO'S PRE-HEARING CONFERENCE SUBMISSION REGARDING THE NECESSITY FOR RELIEF FROM RULE 360(b) PRESUMPTIVE HEARING SCHEDULE

An initial pre-hearing conference is scheduled in this matter on January 5, 2015. One of the topics the parties anticipate being discussed is the timing of the hearing on the merits. In the parties' joint motion to postpone the hearing, which was original scheduled to occur on January 5, the Division of Enforcement set forth its position that a hearing in April 2015, consistent with the presumptive hearing schedule provided in Rule 360(b), was appropriate. However, the proposed hearing date contemplated by the Rule would provide Ms. Bebo just four months to prepare her defense, even though the Division has been investigating the matters that resulted in the allegations contained in the order instituting proceedings (the "OIP") for over two-and-one-half years and had many months before filing the OIP to prepare its case for the anticipated hearing.

As set forth in more detail below, the presumptive hearing schedule provided in Rule 360(b) of the Commission's Rules of Practice will not provide adequate time for Ms. Bebo to prepare her defense in this action. Relief from the presumptive hearing date is appropriate given:

- the nature of the claims at issue, which involve complex legal and factual circumstances;
- the scope of the factual circumstances the OIP's allegations span five years

- the massive investigative file containing millions of pages of documents, and the technical difficultly accessing the critical documents encountered to date
- the number of witnesses
- the need for multiple expert witnesses

The Rules grant the hearing officer the discretion to postpone the hearing date when good cause is shown and authorize the officer to consult with the Chief Administrative Law Judge if the postponement will cause the initial decision to be issued beyond the 300-day deadline imposed by the OIP. *See* Rules 161; 360(a)(3). Ms. Bebo requests that your honor grant her relief from the presumptive hearing date contained in Rule to provide adequate time in which to prepare her defense, including the necessary review the millions of pages of documents produced by the Commission, retention and preparation of experts, among the other things necessary to defend against the numerous allegations made by the Commission against her. As the United States Supreme Court has stated:

The vast expansion of this field of administrative regulation in response to the pressure of social needs is made possible under our system by adherence to the basic principles that the legislature shall appropriately determine the standards of administrative action and that in administrative proceedings of a quasi-judicial character the liberty and property of the citizen shall be protected by the rudimentary requirements of fair play.

Morgan v. United States, 304 U.S. 1, 14-15 (1938). Forcing Ms. Bebo to defend the claims against her in a hearing within four months of learning of the specific allegations against her and first being provided the vast investigative file fails to comport with the "rudimentary requirements of fair play."

FACTUAL BACKGROUND

The substantive allegations contained in the OIP span over a period of five years, with January 2009 to May of 2012 being the critical time period relevant to Division's allegations that

Ms. Bebo caused Assisted Living Concepts, Inc. ("ALC") to file false or misleading periodic filings with the Commission. There are over 100 witnesses with relevant information, based on the allegations and theory of the Division, as reflected in the OIP's allegations. Those witnesses are spread throughout the United States and even internationally - principally in Canada. During the course of its two-year investigation the Division took a cumulative total of 55 days of on-the-record testimony from 33 witnesses. The Division has interviewed at least 16 other witnesses, from whom it has obtained written statements.

Based on the documents and investigation file recently turned over to Ms. Bebo, it appears that the Division collected millions of pages of documents from various persons and entities relevant to the claims in the case. Division staff have represented to counsel to Ms. Bebo that they have reviewed every single one of those documents during their lengthy investigation. The investigative file, excluding documents collected in the course of the investigation, is approximately 5 gigabytes of information. Including the various document productions, the amount of information produced by the Division to Ms. Bebo beginning on December 9, 2015 is over 250 gigabytes of information. This was all amassed by the Division in an investigation that began in the summer of 2012, over 2.5 years prior to filing the OIP on December 6, 2014.

The size of the investigative file and number of documents produced beginning on December 9, 2014 would have itself made it prejudicial to force Ms. Bebo to a hearing within four months. However, the format and manner in which the Division provided the information has prevented Ms. Bebo and her counsel from meaningfully accessing the critical documents to this day. On December 9, 2014, the Commission provided an internal hard drive with 265 gigabytes of electronic data and gave access to a 5 gigabyte production via a secure File Transfer Protocol (FTP). According to the Commission, the volume of documents exceeds 1.5 million

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pages. The letter enclosing the internal hard drive explained that the material was being provided electronically to "avoid any delay and unnecessary cost," but has had the opposite effect.

First, the information was contained on an internal hard drive that had to be mounted and integrated into another computer. An external hard drive would have been much easier and quicker to access. Next, the size of the data was so large, that counsel could not begin processing the data on the 265 gigabyte internal hard drive, without first upgrading its server capacity.

Once this process was complete, counsel learned that the databases related to the documents were produced in a format that made it extremely difficult for Ms. Bebo and her counsel to process and review the documents in a meaningful way and in a timely manner. As set forth in the attached affidavit of William K. Boren, Reinhart's head Litigation Support Project Manager, the Division's production was contained in 9 Concordance databases, a program for which Ms. Bebo's counsel does not maintain a license. (Ex. A, Affidavit of William Boren dated January 2, 2015, (hereinafter "Boren Aff.") ¶¶ 1-8.) To work with the underlying documents, a litigation technology specialist worked in the accompanying dat files which are accessible through a text editing program. The dat files were unnecessarily large based on the Commission's decision to incorporate the text from every page from the respective production in the dat file instead of providing a path to the text contained in a separate.txt file, a method routinely used by law firms and e-discovery companies. (Boren Aff. ¶ 9).

As a result, a single .dat file contained text from tens of thousands of pages of documents, which rendered the file incredibly large--5 gigabytes for ALC's production alone. (Boren Aff. ¶ 11). This decision created innumerous delays as the litigation technology specialist modified

the text files to include header information that had been omitted from the .dat files, but which were needed for a meaningful review of metadata in Relativity, the program used by Ms. Bebo's firm to review documents. [See Boren Aff. ¶¶ 11-17]. Since the Commission did not include headers in the .dat file, the litigation technology specialist had to refer to a separate file identifying the headers and then incorporate those references for each of the nine .dat files. The nine databases had different header information and one databases alone had more than 70 headers. While the "find and replace" function automates much of the text editing process within a single database, each separate search function took significantly longer than necessary based on the Commission's decision to include the text from each document in a single file. Much of the delay could have been avoided had the Commission simply clicked a different option when making its production through Concordance. (Boren Aff. ¶ 18).

Based on the problems with Commission's production format, Ms. Bebo's counsel only gained access to the seven smaller databases after Christmas and requested that the Commission reproduce the two largest databases, those containing documents produced by ALC and Grant Thornton - the most important documents in this case - in a usable format so that those databases could be imported without further delay or expense.

In contrast to Ms. Bebo's counsel's inability to even gain access to the documents contained in the investigative file for a review before the hearing scheduled for this action, Division attorney Scott Tandy advised counsel for Ms. Bebo that he had personally reviewed every page of the production during the course of the two-year investigation into ALC.

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¹ According to marketing materials available from the kCura, the provider of Relativity, Relativity is used by all of the Am Law 100 firms and is also used by government agencies including the Department of Justice. Relativity, kCura, Inc. https://www.kcura.com/relativity/, last accessed Dec. 31, 2014.

In addition, the Division has refused to provide the Grant Thornton work papers in the same electronic format in which the Division has those documents.² During the investigation, Grant Thornton produced a laptop with its audit workpapers in the format in which it maintained them in the ordinary course. This electronic version of the database is most likely easier to use, easier to search, and likely contains metadata that the print-outs from the Grant Thornton laptop do not show.

These issues relating to volume of documents and access to the critical documents in the case alone would warrant relief from the presumptive four-month time period prior to the hearing. When combined with the complex factual and legal issues presented in this case, the time period relevant to the OIP allegations, the number of fact witnesses involved, the likely need for multiple expert witnesses, relief from Rule 360(b) would be appropriate.

ARGUMENT

An administrative law judge must consider the following five factors when addressing a motion to extend time limits or postpone hearing dates:

- (i) the length of the proceeding to date;
- (ii) the number of postponements, adjournments or extensions already granted;
- (iii) the stage of the proceedings at the time of the request;
- (iv) the impact of the request on the hearing officer's ability to complete the proceeding in the time specified by the Commission; and
- (v) any other such matters as justice may require.

Rule 161(b)(1). Each of the factors bearing on a hearing officer's decision to grant a motion to extend deadlines supports granting Ms. Bebo's motion.

The early stage of the proceeding addressed in the first and third consideration support granting the extension. Ms. Bebo was served less than a month before seeking this extension and granting the motion will not require any dates to be reset. Nor will it affect the availability of any witnesses for the hearing since a hearing date has not been set.

² See December 22, 2014 e-mail from Attorney Benjamin Hanauer, attached hereto as Exhibit B.

The second consideration also favors granting the motion because there has only been one request for a postponement, which was a joint request related to this request in which the Commission agreed that Ms. Bebo could not prepare her defense within the hearing schedule set by the OIP. In the joint motion, Ms. Bebo noted that she would be supplementing her position for requesting relief from the presumptive timing for a merits hearing under Rule 360(b).

As for the fourth consideration, the need for fundamental fairness outweighs the need to adhere to the one-size-fits-all, arbitrary 300-day deadline for issuing a final decision. In other complex cases, administrative law judges have been able to obtain extensions for issuing their decisions using the procedures in Rule 360(a)(3). See, e.g., In the Matter of Harding Advisory, LLC, et al., Securities Act of 1933 Rel. No. 9632 (August 21, 2014).

While the Commission has a policy strongly disfavoring requests for extensions or postponements, a strict adherence to a 300-day deadline despite the adverse consequences on Ms. Bebo's ability to prepare her defense is the type of "myopic insistence upon expeditiousness" that constitutes a due process violation. *See Ungar v. Sarafite*, 376 U.S. 575, 589, 84 S. Ct. 841, 849 (1964). Although the required 300-day deadline for an opinion purportedly serves the Commission's interest in a speedy resolution of proceedings, this pursuit of a prompt resolution must also comport with the Commission's interest in securing a *just* determination of proceedings. *See* Rule 103(a).

The interest of justice also overcomes the Commission's policy opposing grants of motions for extensions or postponements.³ The format in which the Division produced its administrative file to Ms. Bebo's counsel needlessly prevented an immediate review of the more

³ While the Rules of Practice now require the Commission or hearing officer to adhere to the policy "strongly disfavoring" requests for extensions, the public interest formerly did not strongly favor denials of extensions. *See, e.g. In the Matter of Steven Bingaman, et al.*, AP No. 3-9143, 63 S.E.C. 849, 1996 WL 713382 (Nov. 29, 1996)(granting requested postponement of 90 days and Chief Administrative Law Judge noting "I know of no adverse impact on the public interest [by granting a 90 day postponement]...")

than 1.5 million pages of documents. Given the size of the electronic production, Ms. Bebo's counsel's firm had to upgrade its server capacity before a review could begin and was further delayed because of the format of the Division's electronic production as detailed above.

In addition to time lost to processing, to avoid any prejudice and to prepare an adequate defense, Ms. Bebo will need a full review of the files produced by the Commission before the hearing date. Unlike other cases in which the size of the production caused the hearing officer or Commission to conclude that the respondent was not harmed by the denial of a postponement because the size of the production precluded a complete review by the Commission during its investigation, *see Chau v. S.E.C.*, No. 14-cv-1903, 2014 WL 6984236, * 7 (S.D.N.Y Dec. 11, 2014), here the Division has represented to Ms. Bebo's counsel that he *had* reviewed each of the documents during the course of the investigation. Ms. Bebo would be at a distinct disadvantage if the preparation of her defense is confined to a few months' review of materials collected and reviewed by the Commission in the course of its two-year investigation.

The Commission also has failed to produce the material in the same format or form in which it was received by third-parties further complicating Ms. Bebo's efforts to adequately prepare her defense in a condensed schedule. The Commission's decision to produce documents in the same format as received from third-parties has been cited by administrative law judges in other proceedings as a factor militating against a postponement. See e.g. In the Matter of Harding Advisory LLC and Chau, AP No. 3-15574, SEC Release No. 1195 (Jan. 24, 2014) (citing John Thomas Capital Mgmt. Grp. LLC, Advisers Act Release No. 3733, 2013 WL 6384275, at *5 (Dec. 6, 2013)). Here, rather than producing an image of the laptop's hard drive produced by Grant Thornton, Assisted Living Concept's auditor during the relevant periods, the Division has indicated it printed out all of the materials from the computer and produced scanned

images of the workpapers and other material produced by the auditor. Ms. Bebo's counsel and any of her experts will not have the ability to work with the electronic files and programs the Commission has reserved for its own use while preparing Ms. Bebo's defense to the Commission's claim that she deceived or aided and abetted the deception of auditors. The interests of justice favor giving Ms. Bebo the opportunity to review all of the documents previously reviewed by the Commission, in the format in which the Commission reviewed them, without an arbitrary four-month deadline.

CONCLUSION

For the foregoing reasons, and based on Ms. Bebo's current understanding of the state and scope of the record in this matter, Ms. Bebo respectfully requests relief from the presumptive scheduled contained in Rule 360(b) and a merits hearing to occur no earlier than the Fall of 2015.⁵

Dated this 2nd day of January, 2015.

REINHART BOERNER VAN DEUREN S.C. Counsel for Respondent Laurie Bebo

By:

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⁴ Of course, Ms. Bebo's counsel has not yet been able to access Grant Thornton's production given the technical difficulties encountered from the Commission's production.

⁵ As Ms. Bebo has stated in past pleadings, she objects to these proceedings on constitutional grounds and does not waive the same by participating in them. The hearing in this matter, particularly on an accelerated basis, violates the Due Process Clause of the Constitution by failing to afford Ms. Bebo appropriate discovery, failing to abide by the federal rules of civil procedure and evidence, and depriving Ms. Bebo of the important right to a jury trial under the Seventh Amendment, among other grounds. Ms. Bebo expressly reserves her right to assert these and other challenges to the proceedings at the appropriate time in this or other proceedings.

UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 3-16293

in the matter of	In	the	Matter	of
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LAURIE BEBO, and JOHN BUONO, CPA,

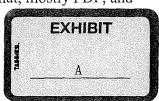
Respondents.

AFFIDAVIT OF WILLIAM K. BOREN IN SUPPORT OF RESPONDENT LAURIE BEBO'S PRE-HEARING CONFERENCE SUBMISSION REGARDING THE NECESSITY FOR RELIEF FROM RULE 360(b) PRESUMPTIVE HEARING SCHEDULE

STATE OF WISCONSIN	}	
	}	SS
MILWAUKEE COUNTY	}	

William K. Boren, being first duly sworn on oath, deposes and states that:

- 1. I am a Litigation Support Project Manager at Reinhart Boerner Van Deuren s.c. (Reinhart) the firm defending Respondent Laurie Bebo in this proceeding. I am over the age of 18, an adult resident of the State of Wisconsin, and am fully familiar with the matters stated below and make this affidavit based upon my personal knowledge.
- 2. I have 14 years of professional experience relevant to litigation technology and document processing, specifically supporting Concordance, Relativity and Summation databases.
- 3. In my capacity as Litigation Support Project Manager at Reinhart, I have been charged with the responsibility of converting and importing electronic information produced by the Securities Exchange Commission into the Relativity document review platform used by Reinhart.
- 4. On December 9, 2014 Reinhart received a total of 5 GB of data from the Commission via FTP transmission. These files were produced in native format, mostly PDF, and



in two Concordance databases. No .tif images, text searchable .txt files or .dat / .log import files were provided for these files.

- 5. The native documents disclosed by the Commission required ediscovery processing before they could be imported into a format recognized by the Relativity database. Since the Commission did not provide .tif images, text searchable .txt files or .dat / .log import files, I used Law PreDiscovery to prepare the files required for a review in Relativity.
- 6. The native PDF files produced by the Commission were not named consistently which caused the files to be sorted out of bates order. The document identifiers of the native PDFs had to be manually renamed in Law Prediscovery before import into Relativity to ensure that the BEGNO and ENDNO fields in Relativity matched the bates numbers found on the document images.
- 7. On December 10, 2014 Reinhart received a total of 265 GB of data from the Commission via an internal computer hard drive. These files were disclosed in 9 Concordance databases.
- 8. Reinhart does not maintain a license with LexisNexis for Concordance and therefore was not able to open or use the Concordance databases disclosed by the SEC. Because the Concordance databases are not accessible, Reinhart cannot determine whether the databases contain information beyond that which is accessible from the accompanying .dat import files.
- 9. Since Reinhart does not have a license for Concordance, to work with the underlying documents, I worked in the accompanying .dat files which are accessible through a text editing program. The .dat files were unnecessarily large based on the Commission's decision to incorporate the text from every page from the respective production in the .dat file instead of

providing a path to the text contained in a separate.txt file, a method routinely used by law firms and e-discovery companies.

- 10. Along with the Concordance databases, the SEC disclosed .tif images and Concordance .dat and .log import files. For some records such as Excel documents, native files were also provided. These files were not in a format capable of being loaded into Relativity without significant processing for reasons set forth below.
- production. For some record sets this condition created extremely large import files that were extremely difficult to edit or even open in a text editing program. The .dat files for the Grant Thornton and ALC document productions for example are 2GB and 5GB in size respectively. Reinhart lacks sufficient resources to manage the text from tens of thousands of documents in one single text based import file. Most ediscovery companies and law firms would opt to provide separate text (.txt) files for each document along with an import path provided in the .dat file. The Concordance program, typically with the use of its convenient Concordance Programming Language, is fully capable of generating separate .txt files for each document. This option of data export is equally as easy to the operator as filling a single .dat file with all the searchable text. It is just a matter of choice by the operator at the time of data export.
- 12. Because of the excessive volume, the searchable text provided in the single .dat files of the Grant Thornton and ALC productions was broken across five separate fields within the .dat file. The text from these separate fields needs to be merged into one field before it could be accessible for searching in Relativity.
- 13. All Concordance .dat files were provided with no field headers. Lists of the field names were provided in a separate text files. The lists needed to be converted into headers.

Field delimiters and text separators were added. The built headers were then merged into the .dat files.

- 14. The date fields provided in the Concordance .dat files included "00000000" wherever date information was not available, Relativity does not recognize "00000000" as a valid date entry and rejects any record containing this date during the import process. Each database had to be searched for "00000000" in each date field disclosed (such as Date Sent, Date Created, Date Modified, Date Accessed, Date Printed, etc.) within each of the nine databases before the records could be imported into Relativity. Given the Commission's decision to produce databases containing the searchable text from every document within the database, this process took significantly longer than it otherwise would have.
- 15. The Commission's production also contained bates numbering with formatting inconsistencies and number padding variations. For example, Grant Thornton's first production was named GT-SEC 000001 through GT-SEC 032863 but the second production included additional number padding beginning with GT-SEC00032864 through GT-SEC00837808. This lack of uniformity causes database search, filtering and sorting difficulties. I had to edit the bates fields to bring them into uniformity to allow proper search and filtering functions within Relativity.
- 16. In addition, the Commission's production contained an image key number separate from the beginning bates number in many instances. Reinhart's Relativity database had to be restructured to accommodate this condition.
- 17. In instances where Folder Path field information was provided in the Concordance .dat file, the field included both the folder path and the file name of each document.

 The inclusion of the file name in the folder path field restricted Reinhart from using this

information to build a folder structure in Relativity. I am not aware of any method for stripping file names out of folder paths.

- 18. Since the Commission did not include headers in the .dat file, I had to refer to a separate file identifying the headers and then incorporate those references for each of the nine .dat files. The nine databases had different header information and one databases alone had more than 70 headers. While the "find and replace" function automates much of the text editing process within a single database, each separate search function took significantly longer than necessary based on the Commission's decision to include the text from each document in a single file. Much of the delay could have been avoided had the Commission selected a different option when making its production through Concordance.
- 19. The formatting issues encountered in the SEC document disclosures have caused, and continue to cause, significant delays in delivering usable files to counsel in Relativity. I have requested a separate production format for the Assisted Living Concepts and Grant Thornton productions to avoid the types of problems identified above and to streamline the import process.
- 20. During my career, I have prepared many document productions that would be produced to the Commission according to their production specifications. The format in which the Commission produced its files to Reinhart would not comply with the format the

Commission requires from third-parties.

	TARY PUBLISHED	
CONTRACTOR	AMY M. BONTEMPO	
	Subject bed and sworn to before me this 3 day of January, 2015.	,

27693682

William K. Boren

Ryan S. Stippich

From: Sent: Hanauer, Benjamin J. <HanauerB@sec.gov> Monday, December 22, 2014 11:17 AM

To:

Mark A. Cameli; Ryan S. Stippich

Cc:

Tandy, Scott B.

Subject:

RE: In the Matter of Laurie Bebo and John Buono, CPA, AP File No. 3-16293

Attachments:

2014-12-22 List re Withheld Interview Notes.pdf

Mark:

I'm responding to certain of the issues raised in your December 18, 2014 letter.

In regards to your request to image the Grant Thornton laptop, please note that we have already produced to you copies of the laptop's contents, including its "Voyager" files, via our initial Concordance production. Moreover, the laptop and the software contained thereon are Grant Thornton property. The laptop is temporarily in the Division's possession, solely for the purpose of Division review during its investigation. Grant Thornton has not authorized the Division to allow the laptop to be imaged. That said, per Rule 230(a), we will make the laptop available for inspection at our offices upon reasonable notice.

Second, attached is a log identifying Division staff interview notes being withheld pursuant to Rule 230(b)(i) and 230(b)(ii). I can confirm that I performed a *Brady* review of this material. Our withholding of such material is consistent with established precedent. *See, e.g. In the Matter of David F. Bandimere*, AP File No. 3-15124, 2013 SEC LEXIS 746, *5-7 (Mar. 12, 2013). Moreover, I disagree with your contention that this staff work-product would be discoverable in civil litigation. Among other reasons, given that the witnesses at issue have provided testimony concerning topics discussed at their interviews, Rule 26(b)(3)(A) would not apply to the staff interview notes.

Next, you asked for authority to support our position that it would be inappropriate to seek the testimony of investigative attorneys in this matter. Examples of such authority include *In the Matter of Michael A. Horowitz*, AP File No. 3-14790, 2014 SEC LEXIS 2855, *5 (Aug. 7, 2014); see also SEC v. Jasper, Case No. C07-06122, 2009 WL 1457755 at *3 (N.D. Cal. May 26, 2009).

Please let me know if you have questions or would like to discuss further.

Thanks

-Ben

Benjamin J. Hanauer
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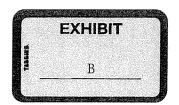
From: Amy M. Bontempo [mailto:ABontempo@reinhartlaw.com]

Sent: Thursday, December 18, 2014 3:16 PM

To: Hanauer, Benjamin J. **Cc:** 'pcoffey@whdlaw.com'

Subject: In the Matter of Laurie Bebo and John Buono, CPA, AP File No. 3-16293

Sent on Behalf of Attorney Mark A. Cameli,



Attached please find correspondence from Attorney Cameli in the above-referenced matter. If you experience any problems with this transmission, please contact the undersigned. Thank you.

Amy M. Bontempo, Legal Secretary Reinhart Boerner Van Deuren s.c. 1000 North Water Street, Suite 1700 | Milwaukee, WI 53202 Office: 414-298-8771 | Fax: 414-298-8097 abontempo@reinhartlaw.com | reinhartlaw.com

Reinharts

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January 2, 2015

Ryan S. Stippich Direct Dial: 414-298-8264 rstippich@reinhartlaw.com

DELIVERED BY COURIER

Brent J. Fields, Secretary Office of the Secretary Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Dear Mr. Fields:

JAN 05 2015

Re: In the Matter of Laurie Bebo and John

Buono, CPA

AP File No. 3-16293

I enclose for filing in the above-referenced matter an original and three copies of Respondent Laurie Bebo's Pre-Hearing Conference Submission Regarding the Necessity for Relief from Rule 360(B) Presumptive Hearing Schedule, and Certificate of Service.

Thank you for your assistance.

Yours very truly,

Ryan S. Stippich

27696745RSS:amb

Encs.

cc The Honorable Cameron Elliot (w/enc.)
Patrick S. Coffey, Esq. (w/enc.)
Benjamin J. Hanauer, Esq. (w/enc.)
Eric M. Phillips, Esq. (w/enc.)
Scott B. Tandy, Esq. (w/enc.)